## WHAT IS CLAIMED IS:

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1. A method of lapping a medium-opposing surface of a thin-film magnetic head, the method comprising the steps of:

preparing a magnetic head bar in which thin-film magnetic heads are arranged in a row, each of the thin-film magnetic heads including a magnetoresistive device for reproducing, an inductive electromagnetic transducer for recording, a heater for generating heat when energized, the heaters in the respective thin-film magnetic heads being electrically connected to their neighbors in series;

connecting a variable resistor to each of the heaters in parallel;

varying resistance of each of the variable resistors depending on an amount that the medium-opposing surface of the thin-film magnetic head is to project;

polishing the medium-opposing surface of the thin-film magnetic head in the magnetic head bar while energizing the heaters.

2. A method of lapping a medium-opposing surface of a thin-film magnetic head according to claim 1, wherein the thin-film magnetic head is formed on a support and the heater is disposed on a surface of the thin-film magnetic head opposite from the support.

holding unit, magnetic head bar 3. comprising:

a bar holding portion for holding a magnetic head bar in which thin-film magnetic heads are arranged in a row, each of the thin-film magnetic heads including a heater for generating heat when energized; and

variable resistors to be connected to each of the heaters in parallel.

A lapping device, comprising:

a magnetic head bar holding unit having a bar holding portion for holding a magnetic head bar in which thin-film magnetic heads are arranged in a row, each of the thin-film magnetic heads including a heater for generating heat when energized, and variable resistors to be connected to each of the heaters in 15 parallel,

> a polishing unit for polishing a medium-opposing surface of the magnetic head bar held by the bar holding unit.

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